

ORIGINAL

COMMISSIONER DOUG LITTLE'S PROPOSED AMENDMENT



0000164009

DATE PREPARED: August 26, 2015

COMPANY: EPCOR Water Company

DOCKET NO(S): WS-01303A-14-0010

AZ CORP COM NO. 14-0010
DOCKET CONT.

OPEN MEETING DATE: August 27, 2015

AGENDA ITEM NO.: 43
2015 AUG 26

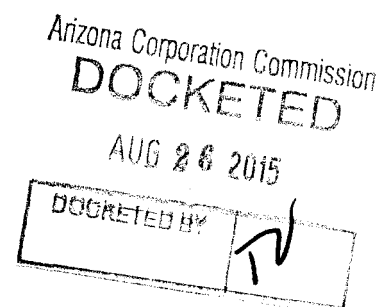
DELETE:

Page 71 Line 18 to Page 72 Line 4

REPLACE with:

"The Commission has concerns with respect to the accuracy of the Company's accounting and whether internal controls are in place and effective. Accurate accounting records set the foundation for the Commission to fulfill its fundamental oversight responsibilities. The Commission, Staff, and RUCO identified numerous errors throughout this rate case filing that required additional time and additional resources to analyze. In addition, the record in this case shows numerous accounting errors. Accordingly, we find it appropriate to adopt RUCO's recommendations and require the Company to file an action plan to correct the lack of internal controls over plant schedules and records, within 90 days of a decision in this docket. In addition, EPCOR shall engage an external accounting firm to perform an independent review of the Company's plant records to determine the accuracy and correctness of plant balances and to further determine if the internal controls are sufficient, in place and working. Finally, the Company shall also be required to have an independent depreciation study performed and file it as part of its application in the Company's next rate case."

Make all conforming and numbering changes.



THIS AMENDMENT:			
_____ Passed _____	Passed as amended by _____		
_____ Failed _____	_____ Not Offered _____	_____ Withdrawn _____	